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Docket No. 1232-4703**LISTING OF CLAIMS**

Claims 1-11 are pending. Please amend claims 1, 2, 6, and 11 as shown in the below listing of claims that will replace all prior versions and listings of claims in the application.

1. (Currently Amended) An Internet facsimile gateway apparatus that is connected to a general switched telephone network and an IP network and relays facsimile communication between said general switched telephone network and said IP network, comprising:

first communicating means for performing procedural processing of facsimile transmission in said general switched telephone network;

second communicating means for performing procedural processing of facsimile transmission in said IP network; and

controlling means for controlling a transmission timing of a signal transmitted from said first communicating means based on a signal received by said second communicating means, wherein the signal transmission timing is controlled to transmit the signal at a time that prevents a transmission delay via said IP network from causing a corresponding delay in signaling over said general switched telephone network such that the corresponding delay would prevent normal facsimile communication.

2. (Currently Amended) The Internet facsimile gateway apparatus according to claim 1, wherein said controlling means has a pseudo signal generating means for generating a pseudo signal of a control signal to be used in procedures of facsimile transmission in said general switched

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telephone network, and, after said second communicating means receives a predetermined signal, transmits said pseudo signal after a ~~predetermine~~ predetermined time via said first communicating means.

3. (Original) The Internet facsimile gateway apparatus according to claim 1, wherein, after said second communicating means accumulates received signals for a predetermined period of time, said controlling means transmits the accumulated signals via said first communicating means.

4. (Original) The Internet facsimile gateway apparatus according to claim 2, wherein said pseudo signal is a signal for establishing synchronism between transmission/reception apparatuses.

5. (Original) The Internet facsimile gateway apparatus according to claim 2, wherein said predetermined period of time is a length of time defined by procedures for facsimile transmission in said general switched telephone network.

6. (Currently Amended) A method for controlling an Internet facsimile gateway apparatus that is connected to a general switched telephone network and an IP network and relays facsimile communication between the general switched telephone network and the IP network, comprising:

a first communication step of performing procedural processing of facsimile transmission in said general switched telephone network;

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a second communication step of performing procedural processing of facsimile transmission in said IP network; and

a control step for controlling a transmission timing of a signal transmitted by said first communication step based on a signal received by said second communication step, wherein the signal transmission timing is controlled to transmit the signal at a time that prevents a transmission delay via said IP network from causing a corresponding delay in signaling over said general switched telephone network such that the corresponding delay would prevent normal facsimile communication.

7. (Currently Amended) The method for controlling an Internet facsimile gateway apparatus according to claim 6, wherein said controlling step has a pseudo signal generating step for generating a pseudo signal of a control signal to be used in procedures of facsimile transmission in said general switched telephone network, and, after said second communicating step receives a predetermined signal, transmits said pseudo signal after a ~~predetermine~~ predetermined time by said first communicating step.

8. (Original) The method for controlling an Internet facsimile gateway apparatus according to claim 6, wherein, after said second communicating step accumulates received signals for a predetermined period of time, said controlling step transmits the accumulated signals by said first communicating step.

9. (Original) The method for controlling an Internet facsimile gateway apparatus according to claim 7, wherein said pseudo signal is a signal for establishing synchronism between

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transmission/reception apparatuses.

10. (Original) The method for controlling an Internet facsimile gateway apparatus according to claim 7, wherein said predetermined period of time is a length of time defined by procedures for facsimile transmission in said general switched telephone network.

11. (Currently Amended) A computer readable recording medium that stores a control program of an Internet facsimile gateway apparatus that is connected to a general switched telephone network and an IP network and relays facsimile communication between the general switched telephone network and the IP network, comprising:

a program of a first communication step for performing procedural processing of facsimile transmission in said general switched telephone network;

a program of a second communication step for performing procedural processing of facsimile transmission in said IP network; and

a program of a control step for controlling a transmission timing of a signal transmitted by said program of said first communication step based on a signal received by said program of said second communication step, wherein the signal transmission timing is controlled to transmit the signal at a time that prevents a transmission delay via said IP network from causing a corresponding delay in signaling over said general switched telephone network such that the corresponding delay would prevent normal facsimile communication.